



Steven L. Beshear  
Governor

Leonard K. Peters  
Secretary  
Energy and Environment Cabinet

Commonwealth of Kentucky  
**Public Service Commission**  
211 Sower Blvd.  
P.O. Box 615  
Frankfort, Kentucky 40602-0615  
Telephone: (502) 564-3940  
Fax: (502) 564-3460  
psc.ky.gov

David L. Armstrong  
Chairman

James W. Gardner  
Vice Chairman

Charles R. Borders  
Commissioner

December 1, 2010

Wilson, Hutchinson, Poteat  
& Littlepage  
Attention: Mark R. Hutchinson  
611 Frederica Street  
Owensboro, Kentucky 42301

Re: Atmos Energy Corporation  
Petition for Confidential Protection received 9/29/10  
PSC Reference #: 2010-00386

Dear Mr. Hutchinson:

The Public Service Commission has received the Petition for Confidential Protection you filed on September 29, 2010 on behalf of Atmos Energy Corporation ("Atmos"), to protect certain information filed with the Commission as confidential pursuant to Section 7 of 807 KAR 5:001 and KRS 61.878. The information you seek to have treated as confidential is identified as being contained in Atmos' GCA for the period Nov. 1, 2010 through Jan. 31, 2011, which contains Atmos' quarterly correction factor. The information is more particularly described as Exhibit D, page 5, which contains actual prices paid to natural gas suppliers; and, the "WACOG" schedule in support of Exhibit C, page 2, containing price projections for purchase contracts.

Your justification for having the Commission handle this material as confidential is that the public disclosure of the information would compromise Atmos' competitive position in the industry, which would result in an unfair commercial advantage to its competitors.

Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 7, the Commission has determined that the information requested to be held confidential is of a proprietary nature, which if publicly disclosed would permit an unfair commercial advantage to Atmos' competitors. Therefore, the information requested to be treated as confidential **meets the criteria for confidential protection** and will be maintained as a nonpublic part of the Commission's file in this case. The procedure for usage of confidential materials during formal proceedings may be found at Section 7(8) of 807 KAR 5:001.

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If the information becomes publicly available or no longer warrants confidential treatment, Atmos is required by Section 8(9)(a) of 807 KAR 5:001 to inform the Commission so that the information may be placed in the public record.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff DeBruen", is written over the typed name and title.

Jeff DeBruen  
Executive Director

kg/

cc: Parties of Record